UNITED STATES BANKRUPTCY COURT DISTRICT OF NEW JERSEY

Caption in compliance with D.N.J. LBR 9004-2(c)

George R. Hirsch, Esq. (GH 8284)

BRESSLER, AMERY & ROSS, P.C.

P.O. Box 1980

Morristown, NJ 07962

325 Columbia Turnpike

Florham Park, NJ 07932

(973) 514-1200

Attorneys for Merrill Lynch Business Financial

Services Inc.

In Re: PITTRA G.B. INTERNATIONAL, INC.

Debtor.

Case No. Case No: 06-10889 (MS)

Chapter 7

Hearing Date:

Judge: Hon. Morris Stern

STIPULATION AND ORDER ALLOWING LATE FILING OF CLAIM

The relief set forth on the following pages, numbered two (2) through two (2), is hereby **ORDERED**.

Case 06-10889-MS Doc 25-1 Filed 09/27/06 Entered 09/27/06 17:04:18 Proposed Order Stipulation And Order Allowing Late Filing Of Claim Page 2 of 2

(Page 2)

Debtor: PITTRA G.B. INTERNATIONAL, INC.

Case No: 06-10889 (MS)

Caption of Order: STIPULATION AND ORDER

ALLOWING LATE FILING OF CLAIM

The Debtor having failed to list Merrill Lynch Business Financial Financial Services Inc. ("MLBFS") as a creditor in the Debtor's Schedules, and the Debtor having failed to include MLBFS in the creditor matrix, and MLBFS not having received any notices from the Bankruptcy Court regarding the referenced case, including notice of the June 12, 2006 claims filing deadline, and in light of the additional facts set forth in the Declaration of Catherine L. Brick dated September 20, 2006 and filed in related Adversary Proceeding No. 06-02702 (MS), and for good cause shown;

IT IS HEREBY ORDERED that the Proof of Claim of MLBFS filed on September 21, 2006 in the amount of \$4,187,250.43 (Claim No. 8 on the Claims Docket in this case) shall be deemed timely filed and shall not be disallowed based upon its having been filed after the claims filing deadline.

We hereby consent to the form and substance of this Order:

SCARPONE STAIANO & SAVAGE LLC Attorneys for Benjamin A. Stanziale, Jr.,

Chapter 7 Trustee

By: Patricia A. Staiano (PS-8954) Dated 744 Broad Street, Suite 1901

Newark, New Jersey 07102 (973) 648-0065

BRESSLER, AMERY & ROSS, P.C. Attorneys for Merrill Lynch Business

Financial Services Inc.

By: George R. Hirsch (GH 8284) Dated

P.O. Box 1980

Morristown, NJ 07962

325 Columbia Turnpike

Florham Park, New Jersey 07932

(973) 514-1200